

KENTUCKY HISTORIC RESOURCES  
INDIVIDUAL SURVEY FORM  
(KHC 91-1)

(RE-SURVEY) →

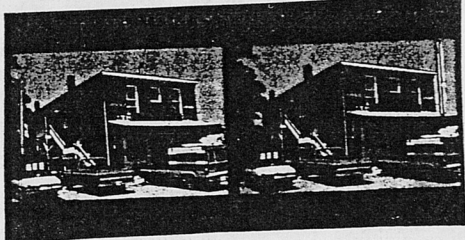
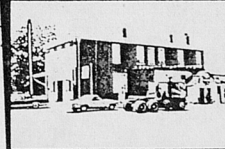
COUNTY NELSON  
RESOURCE# NEB-6  
RELATED GROUP # NEB-126  
INTENSIVE DOC. ✓  
EVALUATION D  
DESTROYED 4/RAZED

For instructions, see the Kentucky Historic Resources Survey Manual.

1. NAME OF RESOURCE (how determined): 1/  
A.B. BALDWIN'S DEPOT STORE
2. ADDRESS/LOCATION:  
(WAS) 521 N. 3RD ST.
3. UTM REFERENCE:  
Quad. Name: BARDSTOWN  
Date: \_\_\_\_\_ Zone: 16  
Easting:                    
Northing:                    
Accuracy:
4. OWNER/ADDRESS: CORMAN R.R.
5. FIELD RECORDER/AFFILIATION:  
D.H. HALL, CLG PRESVN - PROGRAM
6. DATE RECORDED: 1987-1989
7. SPONSOR: City of Bardstown CLG
8. INITIATION:
9. OTHER DOCUMENTATION/RECOGNITION:  
\_\_\_\_ Survey      \_\_\_\_ HABS/HAER  
\_\_\_\_ KY Land      \_\_\_\_ Local Land  
\_\_\_\_ NR      \_\_\_\_ R&C  
\_\_\_\_ NHL  
Other: \_\_\_\_\_
10. ORIGINAL PRIMARY FUNCTION:
11. CURRENT PRIMARY FUNCTION:
12. CONSTRUCTION DATE: 6/ 1855 1870 estimated  
                  documented
13. DATE OF MAJOR MODIFICATIONS (specify):
14. CONSTRUCTION METHOD/MATERIAL:  
            original  
            subsequent
15. DIMENSIONS:  
Height \_\_\_\_\_ Width \_\_\_\_\_ Depth \_\_\_\_\_
16. PLAN:  
         first  
         second  
         third
17. STYLISTIC INFLUENCE:  
            first  
            second  
            third
18. STYLE DEVELOPMENT:  
   first    second    third
19. FOUNDATION:  
TYPE MATERIAL  
      original  
      replacement
20. PRIMARY WALL MATERIAL:  
      original  
      replacement
21. ROOF CONFIGURATION/COVERING:  
CONFIGURATION COVERING  
      original  
      replacement
22. CONDITION: R RAZED (BY OWNER) Summer-1988
23. MODIFICATION:
24. NEGATIVE FILE #:           
Write resource # on back of all prints.

KENTUCKY HISTORIC RESOURCES INVENTORY

NE-B- 6

|                                                                                                                                                                                                                                                                                                                                                                                             |                                       |                                                                                                                                                                     |                                                                                                                                                                                                                                                        |  |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| Historic Name (s) <u>Barber Store?</u>                                                                                                                                                                                                                                                                                                                                                      |                                       |                                                                                                                                                                     | 22. ADD/County <span style="border: 1px solid black; padding: 2px;">  </span>                                                                                                                                                                          |  |  |
| Original Owner <u>A.B. Baldwin's Depot Store</u>                                                                                                                                                                                                                                                                                                                                            |                                       |                                                                                                                                                                     | 23. Zoning Classification<br>Magisterial District                                                                                                                                                                                                      |  |  |
| Present Name <u>DEPOT STORE</u> <u>H &amp; H Dollar St.</u>                                                                                                                                                                                                                                                                                                                                 |                                       |                                                                                                                                                                     | 24. U.S.G. S. Quadrant (15'/75')<br><u>Bardsboro</u>                                                                                                                                                                                                   |  |  |
| Ow. Name<br><u>Leo Hagau</u>                                                                                                                                                                                                                                                                                                                                                                |                                       |                                                                                                                                                                     | 25. UTM Reference<br>Zone Easting Northing                                                                                                                                                                                                             |  |  |
| Owner's Address<br><u>Hagau's Motel</u> <u>521 N 3rd</u>                                                                                                                                                                                                                                                                                                                                    |                                       |                                                                                                                                                                     | 26. Prehistoric Site<br>Historic Site <u>Building</u> Object Structure                                                                                                                                                                                 |  |  |
| Location<br><u>3rd at RR tracks</u>                                                                                                                                                                                                                                                                                                                                                         |                                       |                                                                                                                                                                     | 27. District<br>Name: Yes No                                                                                                                                                                                                                           |  |  |
| Open to Public<br><u>Yes</u> No                                                                                                                                                                                                                                                                                                                                                             | 7. Visible from road<br><u>Yes</u> No | 8. Ownership<br>Private <input checked="" type="checkbox"/><br>Local <input type="checkbox"/><br>State <input type="checkbox"/><br>Federal <input type="checkbox"/> | 28. Significance Evaluation <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">S</span>                                                                                                                                          |  |  |
| Site Plan with North Arrow<br><u>2-story BRICK COMMERCIAL BUILDING. LATE 19TH C. ORIENTED TOWARD RAILROAD TRACKS. WOODSTORE - FRONT. ORIGINAL BRICKED - AURS. (IRON Column Supports now enclosed, but extant) DHH</u><br><u>see southwest.</u>                                                                                                                                              |                                       | 11. Architect                                                                                                                                                       | 29. Status<br>National Landmark<br>National Register<br>Landmark Certificate<br>Kentucky Survey<br>Local Landmark<br>HABS/HAER                                                                                                                         |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                             |                                       | 12. Builder                                                                                                                                                         | 30. Theme<br>Primary <u>Commerce</u><br>Secondary <u>Community</u><br>Other                                                                                                                                                                            |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                             |                                       | 13. Date <u>1870-75</u><br><u>appears to be 1874</u>                                                                                                                | 31. Endangered<br>Yes<br><u>No</u>                                                                                                                                                                                                                     |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                             |                                       | 14. Style <span style="border: 1px solid black; padding: 2px;">  </span>                                                                                            | 32.                                                                                                                                                                                                                                                    |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                             |                                       | 15. Original Use<br><u>comm</u>                                                                                                                                     |                                                                                                                                                                    |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                             |                                       | 16. Present Use<br><u>comm</u>                                                                                                                                      |                                                                                                                                                                                                                                                        |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                             |                                       | 17. Condition<br>Interior <span style="border: 1px solid black; padding: 2px;">  </span><br>Exterior <u>OK</u>                                                      | <p><u>* RAZED by CORMAN R.R. (bull-dozed?) - wasted - in 1988 (summer)</u></p> <p><u>see also Ne-B-7</u></p> <p><u>RAZED by CORMAN</u><br/><u>* Summer - 1988</u></p> <p>Roll No. <u>59#19-22</u><br/>Picture No. <u>SLIDE TAKEN</u><br/>Direction</p> |  |  |
| History <u>1882 atlas, bldg on this exact site</u><br><u>"A.B. Baldwin - Adv. Wholesale &amp; Retail, Dealer in groceries, produce &amp; lopper whiskies, near the RR Depot - highest Market price paid for Grain, Wool, Hides, Feathers &amp; other kinds of produce."</u><br><u>bars here in late 1800s, State Gay. p. 104 (1896?)</u><br><u>Barber, TV &amp; Co. (TV Barber) grocers</u> |                                       |                                                                                                                                                                     | 33. Tape No. Negative No.                                                                                                                                                                                                                              |  |  |
| Significance <u>for history of P.S. Barber - see Ne-B-7</u>                                                                                                                                                                                                                                                                                                                                 |                                       |                                                                                                                                                                     | 34. Prepared by:<br><u>CMT ACW</u>                                                                                                                                                                                                                     |  |  |
| Source of Information                                                                                                                                                                                                                                                                                                                                                                       |                                       |                                                                                                                                                                     | 35. Description                                                                                                                                                                                                                                        |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                             |                                       |                                                                                                                                                                     | 36.                                                                                                                                                                |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                             |                                       |                                                                                                                                                                     | 37.                                                                                                                                                               |  |  |



Abstract

groceries  
short restaurant  
now furniture

1936 W H. Hanaretty & wife Marcella of Lexington  
Hurst Store  
probably Joe Hurst, Charles W. Brown  
Hurst, Brown & Co. & wife May Hurst.

1929 Hurst, Brown & Co. to Sam Hurst

1922 Minnie O'Bryan, widow of Th. Edw O'Bryan  
to H & B Co.

1910 W.C. McCord & John L. Barber, exec of will  
of Cecelia Barber Springfield Ky

1894 John R Barber & Mary Barber of Washington Co.  
Amelia L Baldwin & A.B. Baldwin

Deed Book 57

1868 Samuel R. Bealman, exec. Joseph Brown

## INTRODUCTION

In 1976, the first tax law offering incentives to developers of historic property was passed and entered into the Internal Revenue Code. The Tax Reform Act of 1976 established accelerated depreciation for the rehabilitation of depreciable historic properties. Disincentives for demolition of historic properties were also enacted at that time. The Revenue Act of 1978 and the Tax Treatment Extension Act of 1980 expanded these tax treatments.

It was, however, the Economic Recovery Tax Act (ERTA) of 1981, effective January 1, 1982, which dramatically changed the federal tax treatment of investment in real estate. This law, among other things, repealed the previous incentives and replaced them with a three-tiered investment tax credit (ITC) for the rehabilitation of historic buildings and buildings 30 years or older. It is the enactment of ERTA that has served as a significant stimulus to the preservation and rehabilitation of the architectural heritage of this country. In addition to the ITC, the cost recovery period for all real estate was shortened to 15 years, component depreciation was eliminated and the owners of certified rehabilitated historic properties were allowed 100 percent depreciation of rehabilitation expenses after the tax credit was taken.

The Tax Equity and Fiscal Responsibility Act (TEFRA) of 1982, effective January 1, 1983, amended ERTA in several areas. The amendment which most directly affects historic rehabilitation is the requirement to reduce the adjusted basis of a property by one-half of the ITC. Although this amendment reduc-

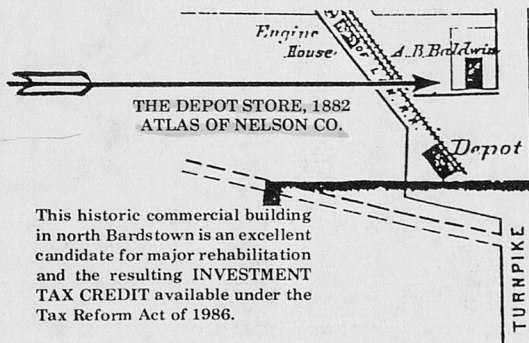
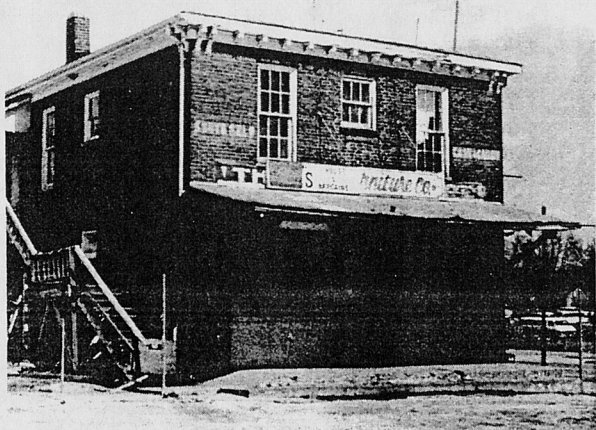
ed the incentives, the law still favored rehabilitation of historic properties over new construction.

On July 18, 1984, the Tax Reform Act of 1984 was signed into law amending ERTA. The ITC remained intact, but with changes directly affecting historic rehabilitation.

The Tax Reform Act of 1986, while eliminating the normal investment tax credit, retained the credit for rehabilitating historic structures. However, the following modifications were made to the use of the credit:

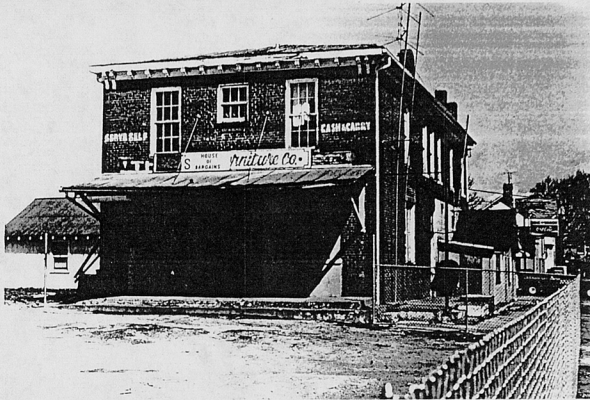
- A two-tiered credit has replaced the prior three-tiered credit. Rehabilitations of certified historic structures are allowed a 20% credit and a 10% credit is allowed on commercial buildings built before 1936.
- A full depreciable basis adjustment is required for any credit used.
- The depreciable lives of rehabilitated real estate have been extended to 27.5 years for residential real estate and 31.5 years for commercial buildings.
- The alternative "wall test" implemented by the Tax Reform Act of 1984 has been retained. The alternative test is now the only test and applies to non-certified historic structures.

The following information on the ITC and the certification process is intended to be used as a guide by individuals interested in the development of historic properties. It is advisable for the user of this booklet to consult legal counsel, or an accountant familiar with the preservation tax incentives. In some cases, transition rules, effective dates and exceptions to the law may play a vital role in the success of a project. This publication does not attempt to address these very specific and detailed issues.

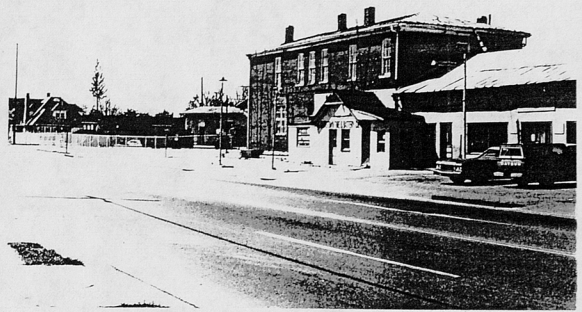


This historic commercial building in north Bardstown is an excellent candidate for major rehabilitation and the resulting INVESTMENT TAX CREDIT available under the Tax Reform Act of 1986.





1987 A



1987 A



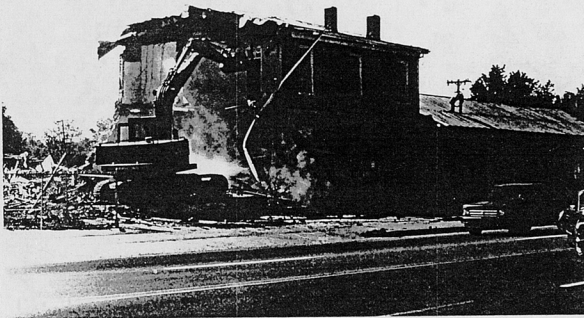
1988 A



1988 A



1988





# KENTUCKY HISTORIC RESOURCES INVENTORY

NE-B- 6

|                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                       |                                                                                                                                |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|--|
| 1. Historic Name (s)<br><i>Barber store</i>                                                                                                                                                                                                                                                                                                                                                                 |                                                                                       | 22. ADD/County<br><div></div>                                                                                                  |  |
| Original Owner<br>Present Name<br><i>H+H Dollar St.</i>                                                                                                                                                                                                                                                                                                                                                     |                                                                                       | 23. Zoning Classification<br>Magisterial District                                                                              |  |
| 3. Owner's Name<br><i>Leo Hagan</i>                                                                                                                                                                                                                                                                                                                                                                         |                                                                                       | 24. U.S.G. S. Quadrant (15'/75')<br><i>Bardsboro</i>                                                                           |  |
| 4. Owner's Address<br><i>% Hagan's Motel</i>                                                                                                                                                                                                                                                                                                                                                                |                                                                                       | 25. UTM Reference<br><div></div>                                                                                               |  |
| 5. Location<br><i>N. 3rd at RR tracks</i>                                                                                                                                                                                                                                                                                                                                                                   |                                                                                       | 26. Prehistoric Site<br>Historic Site<br><i>Building</i>                                                                       |  |
| 6. Open to Public<br><input checked="" type="radio"/> Yes <input type="radio"/> No                                                                                                                                                                                                                                                                                                                          | 7. Visible from road<br><input checked="" type="radio"/> Yes <input type="radio"/> No | 27. District<br>Name: <input type="checkbox"/> Yes <input type="checkbox"/> No                                                 |  |
| 9. Local Contact/Organization                                                                                                                                                                                                                                                                                                                                                                               |                                                                                       | 28. Significance Evaluation<br><div></div> <i>5</i>                                                                            |  |
| 10. Site Plan with North Arrow<br><i>2-story brick commercial building. Late 19th c. Oriented toward railroad tracks. Woodstore - front. Original bracketed bays.</i>                                                                                                                                                                                                                                       |                                                                                       | 29. Status<br>National Landmark<br>National Register<br>Landmark Certificate<br>Kentucky Survey<br>Local Landmark<br>HABS/HAER |  |
| 11. Architect                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                       | 30. Theme<br>Primary <i>Commerce</i><br>Secondary <i>Community</i><br>Other                                                    |  |
| 12. Builder                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                       | 31. Endangered<br><input checked="" type="radio"/> Yes <input type="radio"/> No                                                |  |
| 13. Date<br><i>appears to be 1874</i>                                                                                                                                                                                                                                                                                                                                                                       |                                                                                       | 32.                                                                                                                            |  |
| 14. Style<br><div></div>                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                       | 33. Tape No. Negative No.                                                                                                      |  |
| 15. Original Use<br><i>comm</i>                                                                                                                                                                                                                                                                                                                                                                             |                                                                                       | 34. Prepared by:<br><i>CMT ACW</i>                                                                                             |  |
| 16. Present Use<br><i>comm</i>                                                                                                                                                                                                                                                                                                                                                                              |                                                                                       | 35. Location                                                                                                                   |  |
| 17. Condition<br>Interior <div></div><br>Exterior <i>OK</i>                                                                                                                                                                                                                                                                                                                                                 |                                                                                       | 36.                                        |  |
| 18. Description<br><i>see also Ne-B-7</i>                                                                                                                                                                                                                                                                                                                                                                   |                                                                                       | 37.                                        |  |
| 19. History<br><i>1882 atlas, bldg on this exact site</i><br><i>"A.B. Baldwin - Adv. Wholesale &amp; Retail, Dealer in Groceries, Produce &amp; Lumber Whiskies, near the RR Depot. Highest Market price paid for Grain, Wool, Hides, Feathers &amp; other kinds of Produce."</i><br><i>Barber's here in late 1800s, State Gey. p. 104 (1894?)</i><br><i>"Barber, T.Y. &amp; Co. (T.Y. Barber) Grocers"</i> |                                                                                       | 38.                                        |  |
| 20. Significance<br><i>for history of P.S. Barber - see Ne-B-7</i>                                                                                                                                                                                                                                                                                                                                          |                                                                                       | 39.                                        |  |
| 21. Source of Information                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                       | 40.                                        |  |

Ne-B-6 Barber Store  
North Third

T. Y. Barber ran a grocery business in Bardstown in the 1890's and early

20th century. His store was probably erected in 1894 and stood on the site of the A. B. Baldwin Wholesale and Retail Grocery, which occupied this place in 1882.

Abstract

<sup>regain</sup>  
groceries  
short restaurant  
now furniture

1936 W. H. Hanarethy & wife Marcella of Lexington  
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probably Joe Hurst, Charles W. Brown  
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